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Signature

4/26/06  
Date of Signature

Our Case No. 9281-4797  
Client Reference No. N US03045

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Application of:

Masamichi Saito

Serial No. 10/823,484

Filing Date: April 13, 2004

For: CPP GIANT MAGNETORESISTIVE  
HEAD HAVING ANTIFERROMAGNETIC FILM  
DISPOSED IN REAR OF ELEMENT

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) Examiner: Kevin M. Bernatz

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) Art Unit: 1773  
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**Response to Restriction/Election Requirement**

Commissioner for Patents  
Alexandria, VA 22313-1450

Dear Sir:

In response to the Restriction/Election Requirement dated March 20, 2006,  
please amend the application as follows:

**A Listing of the Claims** begins on page 2 of this paper.

**Remarks** begin on page 20 of this paper.